

EVALUATION OF TAX AMNESTY POLICY IN AN EFFORT TO INCREASE TAX REVENUE

¹Chairil Anwar Pohan, ²Mega Kusuma, ³Pebriana Arimbhi

Dosen Institut Ilmu Sosial dan Manajemen STIAM

Email : ¹anwar.phn@gmail.com, ²megakusuma1690@gmail.com, ³pebrianasusanto@yahoo.co.id

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ABSTRACT

This study aims to analyze Tax Amnesty in an effort to increase tax revenues, in conformity with the theory/rules/principles of Taxes, and to analyze taxpayer compliance in paying taxes in the framework of Tax Amnesty in reporting business activities and paying taxes. The method that will be used in this study is a qualitative descriptive research method. The technique of collecting data is done by in-depth interviews, observations, literature studies and documentation. The aim of the tax amnesty is to accelerate growth and economic restructuring through the transfer of property, which will have an impact on increasing domestic liquidity, improving the Rupiah exchange rate, decreasing interest rates and increasing investment. Encouraging tax reform towards a more just taxation system and the expansion of a more valid, comprehensive and integrated taxation database, in addition to increasing tax revenues is also another goal of tax amnesty. The government's efforts to attract public funds that have been parked in other countries' banks are the goal of tax amnesty, but unfortunately despite various efforts to build the willingness of taxpayers to join the Tax Amnesty, some taxpayers only declare their assets but the funds are not repatriated to Indonesia. On the other hand, the realization of ransom receipts did not reach the target. Therefore post-tax amnesty policy needs to be strengthened by tax audits and the implementation of AEoI.

Keywords

Policy, Tax Amnesty, State Revenue

PRELIMINARY

The tax amnesty program departs from an empirical problem, the government's limited capacity to collect taxes, the low tax ratio, the decrease in tax buoyancy ratio, the stagnation of taxpayers and tax bases, the difficulty of extensification, administrative constraints, and weak law enforcement are facts that cannot be resolved in fast time (Prastowo, 2017: 221-222). Some studies show that the number of Indonesians abroad who have not been assessed shows fantastic numbers. In 2010, Indonesia's financial assets in tax haven countries reached US \$ 331 billion (Tax Justice Network, 2012). Data from the Glogal Financial Integrity is also not surprising. In the period 2004-2013, the flow of illegal funds from Indonesia reached US \$ 188 billion (Kar & Spanjers, 2014) and (Prastowo, 2017: 26-27). Data from Credit Suisse Global Wealth Report and Allianz Global Wealth Report also show that Indonesian citizens abroad assets are around Rp. 11,125 trillion (Ministry of Finance, 2016 as quoted by Prastowo, 2017: 134). The problem is that most of the assets that are outside the territory of Indonesia have not been reported by the owners of assets in their annual income tax returns so that there are tax consequences that may arise if a comparison is made with the assets reported in the income tax return concerned. This is one of the factors that causes the treasure owners to hesitate to bring back or divert their assets and to invest in economic activities in Indonesia. In addition, the success of national development is strongly supported by funding from the community, namely the receipt of tax payments. In order for this participation to be distributed evenly without any differentiation, a tax system that is more just and legal has to be created. This is based on the still rampant economic activity in the country that has not been reported or not to the tax authorities. This unreported activity disturbs the sense of justice for taxpayers who have contributed actively in carrying out tax obligations because the perpetrators do not contribute to the financing of national development.



Indonesia is one of the developing countries whose economic level is still low. Indonesia's main income comes from taxes. Tax is a source of funding in carrying out the responsibility of the state to overcome social problems, improve welfare and prosperity and become a social contract between citizens and the government. Tax Amnesty is not something new in Indonesia because it has been implemented in 1964, 1984 and 2008. Last promulgated on July 1, 2016 became Law Number 11 of 2016 concerning Tax Amnesty, with provisions for the implementation of Minister of Finance Regulation No.118 / PMK.03 / 2016. Tax amnesty is the elimination of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by revealing assets and paying ransoms. Therefore, taxes that have a strategic role should get important attention from the public and the government. The ideal tax system for a country must have a benefit principle, which is expected to have higher benefits than taxes paid by taxpayers and taxes must have an equity principle. In 2017, taxes have accounted for 85.6% of all state revenues. Even so, tax revenues are still considered not optimal. Realization of tax revenues still does not meet the targets set by the government. Various efforts have been made by the government and institutions related to taxation. One policy that has been issued by the government in increasing revenues is the existence of a tax amnesty policy. Tax amnesty is a government policy that is used to collect state revenues in a fast time. The tax amnesty is carried out with various causes, namely: the amount of underground economy or tax evasion activities, capital flight, financial transaction engineering, and budgeting politics to deal with the ongoing contraction in the state budget. The tax amnesty policy has long-term and short-term benefits. In the short term, tax amnesty can increase state revenues and taxpayer compliance, and in the long run, taxpayers cannot avoid their tax obligations because taxpayer property data have been reported to the government in the previous year.

Research Objectives and Contributions

Contributions of this study are expected to be able to provide input to the Minister of Finance and Tax General Director to be able to further evaluate the tax regulations concerning post tax amnesty policy in an effort to increase tax revenues due to the large number of taxpayers' property both inside and outside the country who have not reported in the annual notification of income tax, increasing state revenues and economic growth and awareness of taxpayers and taxpayer compliance in Indonesia which is still low.

LITERATURE REVIEW

Some tax experts who suggest the notion of tax underlines the elements of tax as compulsory contributions to the state that are compelling, do not receive direct compensation services, are used to finance state expenditures in administering the government. (P.J.A. Andriani in Santoso, 2012) (Rochmat Soemitro in Mardiasmo, 2016: 1) (Djajadiningrat in Siti Resmi, 2014: 1) (M.J.H Smeets in Sukrisno Agoes, 2014: 6). The definition is related to the tax function that is very important in the life of the nation and state. According to Ilyas and Burton (2010), taxes have several functions, namely: (a) Acceptance Function. (b) Regulating Functions. (c) Function of Democracy. (d) Redistribution function. This can be seen, for example, with the existence of progressive tariffs which impose greater taxes on people who have large income and smaller taxes to people who have less (small) income. (Titik Setyaningsih and Antin Okfitasari, 2012).

Suharno (2016: 5) cites the notion of Tax Amnesty according to Law No. 11 of 2016, namely the abolition of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing assets and paying ransoms. James Andreoni (1991) as quoted by Russel Butarbutar (2016: 347) states that "Tax Amnesties are government programs that are forgive all or part of penalties owed by tax cheaters if they voluntarily repay their delinquent taxes". The above understanding is in line with that stated by Katherinen Beer & Eric Le Bogne (2008) and Jacques Malherbe (2010) and Carla Machese (2014) which require the same in tax amnesty by paying taxes in exchange for forgiveness of the tax liability (including interest and penalties). In this sense Assets are an accumulation of additional economic capabilities in the form of all assets, both tangible and intangible, both movable and immovable, whether used for business or not for business, which are inside and / or outside the territory of the Republic of Indonesia, while the Ransom is a sum of money paid to the state treasury for tax amnesty (Kesuma, 2016).

Sawyer (2006) argues that the meaning of tax amnesty is "a tax amnesty generally involving providing previously non compliant tax payers with the opportunity to pay back taxes on undisclosed income, without fear of reasoning or prosecution". Tax amnesty eliminates the sanctions to be executed against those who violate tax laws (Keles, 2002: 75). It is a trait of modern tax systems to resolve tax disputes between government and tax payers without taking a legal action (Gerger, 2012).

In implementing tax amnesty, there are several things that are considered by the government, namely: i. Underground economy. ii. Capital flight abroad illegally. iii. Engineering financial transactions that result in the loss of potential tax revenues (Rahayu, 2013: 328) .. While the purpose of tax amnesty according to James Alm (1988) is to increase state revenues in the short term. The same view was also stated by Eric Le Borgne (2006), but besides that according to Eric also aims to improve compliance and improve tax compliance so that it can increase horizontal justice and increase middle income. Whereas Darusalam (2015) argues that in addition to increasing tax revenues in the short term and increasing tax compliance in the future, also to encourage repatriation of capital or assets, as well as the transition to a new taxation system. Added by Prastowo (2017: 49) the purpose of other tax amnesty is to integrate the informal sector into the informal economy

RESEARCH METHOD

The approach used in this study is a qualitative approach. The design used is descriptive qualitative and the case study method (Neuman, 2009: 26-53). While the technique of data collection is done by triangulation, in-depth interviews, observation, library research and documentation (Sugiyono, 2010: 63) and (Moleong, 2016: 63). In-depth, opened ended interviews is carried out to strengthen the results of analysis and discussion, the author conducted in-depth interviews with informants namely 1. Mr. Sugi (Staff from the Directorate General of Taxes-Tax Regulation Section), 2. Mr. Surya (Staff from the Directorate General of Taxes- PKP Section), 3. Mr. Yustinus Prastowo (Director of Center for Indonesia Taxation Analysis), 4. Mr. Ganda (Staff of Center for Indonesia Taxation Analysis), 5. Mr. Deny (Staff PT DDTC Tax Consultant), 6. Ms. Dea (Staff PT DDTC Tax Consultant), 7. Mr. Agus (Registered Tax Consultant and Taxation Lecturer of Institute of STIAMI). 8. Mr. Upang (Senior Tax Consultant at F&R Registered Tax Consultant and Taxation Lecturer of National University) each of them as informant 1,2,3,4,5,6,7, and 8, consecutively.

RESEARCH ANALYSIS AND INTERPRETATION

Tax Amnesty in 2016 is divided into several periods, namely: period I starting from 1 July 2016 to 30 September 2016 while the period of Tax Amnesty period II starts from October to December 2016, while for period III starts from January to March 2017 (Kesuma, 2016). The rate of ransom for assets inside Indonesia and assets outside Indonesia transferred to Indonesia in period I is 2%, for period II is 3%, and for period III is 5%. Then the rate of ransom for assets that are outside Indonesia and not transferred to Indonesia shall be subject to tariffs for each period of 4%, 6% and 10%. Whereas specifically for MSMEs (annual turnover below 4.8 billion) will be charged a 0.5% rate for the total assets reported up to 10 billion, while above 10 billion will be subject to a 2% tariff. The rates for MSMEs are valid during the implementation of tax amnesty, starting from July 2016 to March 2017. There are two schemes in the tax amnesty program namely Declaration and Repatriation. The Declaration is the disclosure of assets that are in Indonesia or outside Indonesia, while the term Repatriation refers to actions to invest/transfer/divert assets revealed in the tax amnesty program into investment instruments that have been determined and may not be transferred abroad for 3 (three) year. (Kesuma, 2016) and (Awaeh, et al, 2017).

Amnesty using 2017 the latest provisions and data based on the Regulation of the Minister of Finance Number 123/PMK/08/2016 concerning Amendments to Regulation of the Minister of Finance Number 119/PMK.08/2016 concerning Procedures for Transferring Taxpayers' Assets into the Territory of the Unitary State of the Republic of Indonesia and Placement on Investment Instruments in the Financial Market in the framework of Tax Amnesty.

Result and Discussions

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Based on the 2016 Annual Report of the Directorate General of Taxes; 2017 Mosaic Amnesty and 2017 Directorate General of Tax Performance Report, shows that in Period I (Jul-Sep'16) with the number of individual's tax payers Participants as many as 311,769 and the number of Participants in Entity Tax 81.067 obtained Amount of individual's tax payers Ransom of IDR 82.37 Trillion and Amount of Redemption of entity Taxpayers Rp.10.40 Trillion. Up to Period II (year ended Dec'16) with the number of individual's tax payers Participants totaling 475,045 and the number of Entity tax payer Participants totaling 140,836, the Amount of individual's tax payers Ransom amounted to Rp 90.35 Trillion and the Amount of Redemption of Entity's Taxpayers amounting to Rp 12.69 Trillion. Up to Period III of Mar'17 with the number of individual's tax payers Participants as much as 736,093 and the number of Entity Tax Payers Participants totaling 237,333, the Amount of individual's tax payers Ransom amounted to Rp. 99.17 Trillion and the Amount of Redemption of Entity's Taxpayers amounting to Rp.15.37 Trillion.

From the Directorate General of Taxes 2016 Annual Report and 2017 Tax Amnesty report and the 2017 Directorate General of Tax Performance Report, the number of Registered Taxpayers and Compliance Ratio Submission of Tax Returns and the performance of tax revenues (target vs. realization of tax revenues) from 2013 to 2017 as shown below :

Year	Registered Tax Payers (thousand)		Compliance ratio in submitting tax return (%)		Tax Target (trillion)	Realization (Trillion)	Achieve- ment %
	Entity	Individuals	Entity	Individuals			
2013	2,329	25,11	47.85	56.78	995.21	921.40	92.58
2014	2,474	27,688	47.40	59.91	1,072.37	985.13	91.86
2015	2,683	30,199	58.00	60.63	1,294.26	1,060.84	81.96
2016	2,921	33,042	58.31	60.98	1,355.20	1,105.97	81.61
2017	2,923	33,109	65.33	73.21	1,283.57	1,151.03	89.67

Based on the data in the table above, even though the Tax Amnesty program has been held, the level of realization of tax revenue achievements and compliance ratio for Tax return submission from year to year before and after the tax amnesty is still not optimum. Admittedly there was an expansion of tax data obtained after the tax amnesty was carried out, where at the end of 2015 registered taxpayers (individuals and entity) amounted to 32,822 tax payers, increasing to 35,963 tax payers at the end of 2016 and increasing to 36,032 at the end of 2017. From the end of 2015 to 2017 there were additional tax payers totaling 3,210 tax payers or 9.78%. Likewise with the Tax Return submission compliance ratio, which at the end of 2015 the Entity 's compliance ratio at 58% increased to 65.33% at the end of 2017, while the individual's compliance ratio at 60.63% increased to 73.21% at the end of 2017. Thus, from the end of 2015 to 2017 there was an increase in the entity's compliance ratio of 7.33% and the addition of a individual's compliance ratio of 12.58%.

The level of realization of repatriation and ransom results towards the Target Tax Amnesty is still not optimum as seen in the amount of repatriation realization of Rp147 Trillion with a Target of Rp1,000 Trillion obtained as much as 14.70%. The total realization of the Declaration of Rp. 4,866 Trillion with a Target of Rp. 4,000 Trillion was obtained as much as 121.65%. The total realization of Ransom amounting to Rp.114 Trillion with a Target of Rp.165 Trillion was obtained as much as 69.09%. The total Revenue Realization amounting to Rp135 Trillion with a Rp. 165 Trillion Target was obtained as much as 81.81%. While the participation of the Tax Amnesty program is dominated by old taxpayers who have already registered while the addition of new taxpayers is relatively small, only 0.15% or 48,000 Tax payers, even though the sunset policy obtained a new taxpayer of 55.18% or 5,635,128 Tax payers.

Based on the number of individual and entity taxpayers participating in the Tax Amnesty Program, in the period I the tax amnesty program showed considerable interest in individual and entity taxpayers participating in the program (individual: 291,914 and entity: 76,362) but in period II the increase was relatively decreasing (individual: 163,223 and entity: 59,777). Both the number of individual and entity participating in the Tax Amnesty Program are increasing, once the tax amnesty program deadline is

approaching, then a substantial increase is seen compared to the previous period (individual: 280,956 and entity: 101,194) The significance of the declaration of assets to the economy has not been substantial due to the low tax effort. The contribution of repatriation and ransom to GDP is still small. With 2016 Nominal GDP of Rp12,406,809 billion, repatriation of 147,000 billion or 1.19% of 2016 GDP, and declaration only IDR 4,866,000 billion or 39.22% of GDP in 2016, the percentage of GDP reflects there is still a large shadow economy/underground economy. (Data above is sourced from DDTC)

Tax Potential for Repatriation Funds

The Ministry of Finance's Directorate General of Taxes noted that, up to the deadline for realizing repatriation or the end of March 2017, funds that have been entered into the country in the context of repatriation are worth Rp. 128.3 trillion. Meanwhile, the commitment of repatriation funds in the tax amnesty program amounted to Rp 146.6 trillion. Thus there is still Rp. 18 trillion in repatriation funds from taxpayers who have submitted, but have not yet entered the report on the realization of their repatriation. The entrepreneurs then rethink the repatriation of assets. Some of them chose to convert into declarations. "Therefore, there is a considerable commitment, but the realization is still small," said Deputy Chairperson of the Non-Bank Financial Industry of the Indonesian Employers' Association (Apindo) Sidhi Widyapratama. Justin Prastowo said, the lack of repatriation was related to political turmoil in the country. According to him, in the period from September to December there were a number of entrepreneurs who changed their plans to repatriate property. "Repatriation should be greater. Information from a private banker in Singapore, one bank in Singapore manages around Rp 2,000 trillion in Indonesian citizens' money," Yustinus said. (Kompas.com - 05/12/2017).

Implications of Tax Amnesty Against Taxpayer Compliance in Paying Taxes Based on the Regulation of the Minister of Finance No. 123/PMK/08/2016 concerning Amendments to the Minister of Finance Regulation No. 119/PMK.08/2016 concerning Procedures for Transferring Taxpayers' Assets into Indonesian Territory and Placement on Investment Instruments in Financial Markets in the context of Tax Amnesty, by some people this policy is felt to be unfair for obedient taxpayers, but has a positive impact on state revenues. Tax amnesty is usually done by a country if tax compliance decreases from year to year. At present there are three applications for judicial review of the Tax Amnesty Law to the Constitutional Court, namely applications No. 57/PUU-XIV/2016, No. 57/PUU-XIV/2016, and No. 59/PUU-XIV/2016. One of the requests for the request was that the tax amnesty was deemed to treat taxpayers who were not compliant in a way that was better than the taxpayer who had been obedient. The government cannot continue to wait for all taxpayers to comply because compliance is an unpredictable matter, providing an opportunity for non-compliant taxpayers to erase the past so that in the future they will contribute to tax revenue. Tax amnesty is a way that can be taken against non-compliance.

According to Mr. Sugi (informant 1), this is the current impact and the impending impact of this tax amnesty policy for tax revenues, due to the sluggishness of global and domestic economic growth which has suppressed the performance of tax revenues. This is reflected in the continued decline in the realization of tax revenues in the last five years. In fact, taxes are the backbone of revenues in the APBN to support spending, which this year must be pushed so that the economic cycle does not decline which can encourage an increase in unemployment and poverty. The problem is, in the midst of an unfriendly economic cycle, maximizing tax revenues is not easy. As a result, the government must face a dilemma. First, it saves spending which can reduce the driving force for growth. Second, widening the deficit with the consequence of increasing the debt burden and weighing on the economy in the future. The government must also emphasize that the space to move from taxes is getting smaller. This is in line with the implementation of the Automatic Exchange of Information (AEOI) in 2017. In addition, the government also has a database of naughty taxpayers that are very adequate, especially in the aftermath of the panama papers scandal. It is not enough to get there, the tax authority must continue to make internal improvements, strengthen the legislation and regulations, and fix the tax infrastructure. Positive impact on IDX. The IDX stated that there were dozens of companies that went public. The large amount of funds coming from the tax amnesty, prompted the IDX to invite market players to take advantage of opportunities and encourage BUMN and BUMD to go public. Tax amnesty has a positive impact on manufacturing, property and investment businesses. So, according to him, this tax amnesty is one of the efforts to make taxpayer compliance in tax

revenue. "This is one effort to lead to long-term tax compliance," he said. According to him, this is a positive side that can be obtained for countries that will carry out the tax amnesty. In this tax amnesty program the government can also get two benefits from the implementation. First, get a ransom. Second, there are funds flowing into Indonesia. The ransom could have been taken when the funds did not enter Indonesia.

According to Bapak Surya (informant 2), with the Tax Amnesty we cannot check the 2015 Income Tax, those are not reporting in 2015 and below and not attaching a Tax Free Certificate (SKB) where SKB is a magic document for recipients of income tax that is not deducted or taxed by withholders/tax collector. New registered taxpayers related to tax amnesty in effectiveness, can be measured by how much data, registered entity taxpayers. The tax amnesty policy has a significant positive effect on individual's taxpayer compliance. The positive influence shown by the tax amnesty indicates that the tax amnesty policy is increased so that taxpayer compliance will increase as well, and vice versa, taxpayer awareness does not have a positive effect on individual taxpayer compliance. This is because taxpayers in each place have a level of awareness of carrying out their responsibilities differently, although the theory says that taxpayer awareness can affect taxpayer compliance.

According to Mr Yustinus (informant 3), another more effective solution is to withdraw the parking funds to Indonesia by repatriating capital to Indonesia by paying ransom. So not only in Singapore. In other countries there can also be repatriation. According to him, the important thing is to first enter the funds into Indonesia, because money from Indonesian citizens abroad can be in the form of assets, not just fresh money. In terms of Indonesia, the implementation of the tax amnesty has a positive impact. But the key word is that the funds in the tax amnesty are locked up for how many years in the future, for example, 5 years. So that the funds don't go straight away. So he can't buy shares. The prerequisites for funds must be in Indonesia for a number of years, so that the circulation of money goes well. Basically the implementation of this policy is expected to increase the number of taxpayers, subjects and tax objects while increasing state revenues from funds parked abroad. In fact, experience shows that the tax amnesty has been carried out in Indonesia, but the results have not been effective because of the unclear purpose and rules besides that it is not supported by adequate facilities and infrastructure.

According to Mr. Deny (informant 5), the form of post-Tax Amnesty policy up to 2018, namely the Utilization of PERPU Data Management No. 1/2017 in collaboration with AEoI with Final Tariff Policies, hopefully the first Government can reduce Economic Rates cannot become potential revenue and Personal UMKM rates of 0.5% over the past year have exceeded the normal rate, MSMEs have been prepared and in accounting administration have been assisted by the government in the future. Material compliance monitoring of payments in the current year with the Substance of Formalized Tax Return, The government must be able to monitor tax payments with the same property declaration on paper to improve compliance with hypothetical material.

Is the tax amnesty policy considered successful? According to Mr. Agus (informant 7) and Mr Upang (informant 8) many parties viewed and praised the success of the program, which was even considered the most successful in the world among countries that had launched a tax amnesty program, judging by the government's tax amnesty program Indonesia is the best in the world. This is in line with previous research (Yuwita Ariessa Pravasanti, 2018) and (Urging Putu Ayu Diah Dewantari, et al., 2017) which states that the tax amnesty policy is considered successful because of: i. Able to increase economic growth to 5.3% in 2016 and 5.1% in 2017. ii. Encouraging funds to enter the country of Indonesia which results in increasing foreign exchange reserves and strengthening the rupiah exchange rate. Bank Indonesia data recorded September 2016 amounting to US \$ 115.7 billion, higher than August's position of US \$ 113.5 billion. iii. Positive impact on the Indonesia Stock Exchange (IDX). The IDX stated that there were dozens of companies that went public. The large amount of funds coming from the tax amnesty, prompted the IDX to invite market players to take advantage of opportunities and encourage BUMN and BUMD to go public. iv. Positive impact on manufacturing, property and investment businesses. v. The Central Bureau of Statistics (BPS) recorded an inflation of 0.22% in September 2016 so that inflation from January to September reached 1.97% and the inflation rate from year to year was 3.07%. The results of previous studies indicate that the tax amnesty policy in Indonesia is considered successful and has an impact on the country's economy (increasing

tax revenues, generate new tax objects, guaranteeing the secrets of new taxpayers, eliminating tax payable and increasing taxpayer compliance. However, according to Mr. Agus (informant 7) and Mr Upang (informant 8) the tax amnesty target set has not been fully achieved, the tax compliance is still weak due to the still large amount of taxpayers' property both at home and abroad that have not been reported in Annual income tax notice also revealed that tax amnesty caused injustice between tax recipient facilities and taxpayers who had paid honestly and on time, as confirmed by an analysis from Mr. Ragimun (BKF researcher) that tax amnesty could cause a decrease in voluntary compliance (voluntary compliance) and generate moral hazard for taxpayers who will tend to delay payment of taxes, and expect the next tax amnesty.

CONCLUSIONS AND RECOMMENDATION

The implementation of the tax policy on tax amnesty is considered successful but has not been effective enough to optimize the achievement of the target achievement on tax revenue. The amount of taxpayers' property both inside and outside the country has not been reported in the annual income tax notification letter. Repatriation of Assets from outside the territory of Indonesia has not been in accordance with the data of Taxpayer Assets that are outside the State of Indonesia. In addition, there are still taxpayers' assets that are in the State of Indonesia that are not or have not been fully disclosed in the Statement Letter or reported in the annual tax return. This indicates that there are still Indonesian citizens who own or hold assets both within and outside the State of Indonesia whose possibility of taxation obligations has not been carried out in accordance with the provisions of legislation in the field of taxation.

It is recommended The Tax General Director to review the tax amnesty policy after tax amnesty in an effort to increase tax revenues, as well as attract public funds that have been parked in other countries' banks in an effort to increase tax revenues and the Indonesian economy. It is also important to strengthen the tax audit and intensify the implementation of the AEOI on taxpayers who do not participate in the tax amnesty and those who declare their assets but do not repatriate capital to Indonesia.

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